



## Utah State Tax Commission

**Utah Registration for Exemption from  
Corporate Franchise or Income Tax****TC-161**  
Rev. 8/02

Name of organization

Mailing address

Physical address (if different from mailing address)

City

State

ZIP code

City

State

ZIP code

Federal Identification Number

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**Tax Commission Rule R865-6F-18** requires applicants to submit the information shown below. The required documentation for each class of exemption allowed by Utah Code 59-7-102 is shown below. Check the box that applies to your exemption class.

- ☐ 1. Organizations exempt under Section 501 of the Internal Revenue Code (IRC):
- a. The Internal Revenue Services (IRS) exempt determination will be the basis for determining the Utah exemption.
  - b. A copy of the IRS determination letter exempting the above listed organization from federal income tax must be submitted.
  - c. Organizations that are exempt for IRS purposes, due to a group or blanket exemption, must supply:
    - 1. A copy of the IRS group exemption letter, and
    - 2. A letter from the parent organization certifying that the organization is a duly authorized member of the affiliated group.
- ☐ 2. Organizations exempt under Section 528 of the IRC, commonly known as homeowners associations, must supply:
- a. A copy of the most recently filed federal income tax return, or
  - b. If the organization has not been in existence long enough to have filed a federal income tax return, a letter certifying the type of federal return (i.e. 1120, 1120H, 1120EZ, 990, 990T) the organization is required to file or a letter from the IRS confirming the type of federal return required.
- ☐ 3. Insurance companies:  
Insurance companies need not provide any documentation with the request. The Commission will verify internally that Utah Insurance Premium Tax returns have been filed.
- ☐ 4. Utah Municipal Building Authorities:  
The Utah governing body of the Utah municipality must certify that the Utah municipality organized the Utah municipal building authority as defined in Utah Code Section 17A-3-902.
- ☐ 5. Farmers' Cooperatives must supply:
- a. A copy of the most recently filed federal income tax return (990-C), or
  - b. If the organization has not been in existence long enough to have filed a federal income tax return, a letter certifying the date the federal return 990-C will be filed, or a letter from the IRS confirming the type of federal return required.

☐ Yes ☐ No

Do you now have or do you expect to have income from an unrelated trade or business as defined by the Internal Revenue Service?

**Caution: Corporate franchise income tax exemptions do not apply to unrelated trade or business income.**

If "Yes", indicate approximate yearly amount. \$ \_\_\_\_\_

Under penalties of perjury, I declare that to the best of my knowledge and belief, this application, including accompanying documents, is true, correct, and complete. I further agree to make the organization's records available for an audit when the Tax Commission deems it necessary.

Print name of officer

Telephone number of organization

Date

Signature of officer

Title

**Tax Commission Use Only**

Date received

☐

Approved

☐

Denied

Tax Commission Authorized signature

**X**

Make a copy of this form for your records. Send the original to: Technical Research Unit  
Utah State Tax Commission  
210 N 1950 W  
SLC UT 84134

For more information, you may contact the Tax Commission by calling (801) 297-2200 or 1-800-662-4335 or visiting the Tax Commission Internet web site at [www.tax.utah.gov](http://www.tax.utah.gov). The fax number is (801) 297-6358.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD 297-2020. Please allow three working days for a response.